

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 15-1152

September Term, 2015

USTC-19746-14

Filed On: June 24, 2016

William A. Calvo, III, also known as Guillermo
Calvo Mahe,

Appellant

v.

Commissioner of Internal Revenue Service,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Rogers, Kavanaugh, and Wilkins, Circuit Judges

J U D G M E N T

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the Tax Court's orders of February 9, 2015 and March 2, 2015 be affirmed. On the record before it, the Tax Court properly determined Calvo's requests for review of the Internal Revenue Service's ("IRS") denial of innocent-spouse relief under 26 U.S.C. § 6015 and his request for relief from the deficiency notice under 26 U.S.C. § 6213 were untimely. Calvo failed to show that the deficiency notice was not sent to his "last known address" on February 22, 2011. See Gaw v. Comm'r of Internal Revenue, 45 F.3d 461, 465 (D.C. Cir. 1995). Because his request for relief from the deficiency notice came after the expiration of the period to seek such relief, 26 U.S.C. § 6213(a), as did his request for review of the IRS' denial of innocent-spouse relief, 26 U.S.C. § 6015(e)(1)(A)(ii), the Tax Court lacked jurisdiction over those requests, see Edwards v. C.I.R., 791 F.3d 1, 4 (D.C. Cir. 2015).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam